



<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Performance and Audit Committee
<b>Held on</b>	27 March 2024
<b>Agenda Item</b>	8
<b>Title</b>	Audit Update
<p><b>Summary</b></p> <p>This report provides Performance and Audit Committee with an update on:-</p> <ul style="list-style-type: none"> <li>• Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in November 2023</li> <li>• Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in November 2023</li> <li>• A summary of all open audit recommendations</li> </ul>	
<b>Presented by</b>	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p><b>Action Required</b></p> <p>Performance and Audit Committee are asked to note and comment on the report.</p>	

**EAST RENFREWSHIRE INTEGRATION JOINT BOARD**

**PERFORMANCE AND AUDIT COMMITTEE**

**27 March 2024**

**Report by Chief Officer**

**AUDIT UPDATE**

**PURPOSE OF REPORT**

1. This report provides Performance and Audit Committee with an update on:
  - Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in November 2023
  - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in November 2023
  - A summary of all open audit recommendations

**RECOMMENDATION**

2. Performance and Audit Committee are asked to note and comment on the report.

**BACKGROUND**

3. As agreed at the Performance and Audit Committee in June 2021 we continue to submit audit update reports to all meetings, including any new audit reports along with an overview of audit activity undertaken and an update on any outstanding recommendations since last reported.
4. Audit activity for the HSCP is provided in full and includes current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. Specific actions from IJB audits are also detailed.
5. East Renfrewshire Council's Chief Internal Auditor undertakes the internal audit role for the Integration Joint Board. Ernst & Young also undertake an audit of the IJB Annual Report and Accounts and produce an action plan should they have any recommendations.

6. East Renfrewshire Council's internal audit assign the following risk ratings to their findings:

<b>High</b>	<ul style="list-style-type: none"> <li>Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole.</li> <li>Corrective action must be taken and should start immediately.</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole.</li> <li>Corrective action should be taken within a reasonable timescale.</li> </ul>
<b>Low</b>	<ul style="list-style-type: none"> <li>Area is generally well controlled or minor control improvements needed.</li> <li>Lower level controls absent, not being operated as designed or could be improved</li> </ul>
<b>Efficiency</b>	<ul style="list-style-type: none"> <li>These recommendations are made for the purposes of improving efficiency, digitalisation or reducing duplication of effort to separately identify them from recommendations which are more compliance based or good practice.</li> </ul>

7. NHSGGC internal audit function is undertaken by Azets. They assign the following risk ratings to their findings:

<b>4</b>	<ul style="list-style-type: none"> <li>Very high risk exposure - major concerns requiring immediate senior management attention.</li> </ul>
<b>3</b>	<ul style="list-style-type: none"> <li>High risk exposure - absence / failure of key controls.</li> </ul>
<b>2</b>	<ul style="list-style-type: none"> <li>Moderate risk exposure - controls not working effectively and efficiently.</li> </ul>
<b>1</b>	<ul style="list-style-type: none"> <li>Limited risk exposure - controls are working effectively but could be strengthened.</li> </ul>

## REPORT

### **Audit Activity relating to the Integration Joint Board Audit (Appendix 1)**

8. There has been no audit activity relating specifically to the Integration Joint Board since last reported to the Committee.
9. The current action plan from the annual audit report for the year ending 31 March 2023 is included at Appendix 1a.

### **East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 2)**

10. Since last reported there has been 1 new audit of Emergency Payments (MB/1197/NS). The Audit of was issued on 19 January 2024 and made 10 recommendations. The audit report along with our response is included at Appendix 2A.
11. The audit has been shared with key staff who support the emergency payments processes and a meeting is scheduled for 21 March to go through the recommendations and ensure the action agreed is put in place.

Recommendations from previous audits (Appendices 2B-2I)

12. At the November 2023 meeting, a total of 70 recommendations were reported; 16 open, 49 which the HSCP considered to be closed but were pending verification from internal audit and 5 which had been confirmed as closed as a result of Council wide follow up work; those Debtors and Environment audits have now been removed from this report.
13. 10 new recommendations from the Emergency Payments audit detailed at appendix 2A, have been added.
14. The table below summarises the total number of recommendations which impact on the HSCP which are either open, have been verified as closed or are yet to be verified by internal audit. Further detail is included in the relevant appendix along with changes since last reported in each 'status' section.

Audit Report and Appendix		Changed to considered closed since last reported	Recommendations			
			Total no. for HSCP	Verified as closed by Internal Audit	Considered closed by HSCP (awaiting verification)	Total open
Emergency Payments	2A	0 (new)	10	0	0	10
Thornliebank Resource Centre	2B	2	13	0	13	0
Debtors	2C	0	1	0	1	0
SDS – Direct Payments	2D	0	3	0	0	3
Ordering and Certification	2E	0	4	0	4	0
Follow up of Business Operations and Partnerships Department	2F	0	2	0	1	1
Barrhead Centre	2G	1	11	0	8	3
HSCP Follow-up	2H	1	20	0	15	5
Fostering, Adoption and Kinship	2I	0	3	0	3	0
Payroll		0	8	0	8	0
<b>Total</b>		<b>4</b>	<b>75</b>	<b>0</b>	<b>53</b>	<b>22</b>

**NHS Internal Audit Activity relating to the Health and Social Care Partnership**

15. There is no new NHS related audit impacting on the HSCP.

**CONCLUSIONS**

16. We will continue to report on all open audit recommendations relating to both the IJB and HSCP to provide assurance of control and enable oversight of previous audits and demonstrate progress.

**RECOMMENDATIONS**

17. Performance and Audit Committee are asked to note and comment on the report.

**REPORT AUTHOR AND PERSON TO CONTACT**

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11 March 2023

Chief Officer, IJB: Julie Murray

**BACKGROUND PAPERS**

PAC 22.11.2023 – Audit Update  
[https://www.eastrenfrewshire.gov.uk/media/9745/PAC-Item-09-Audit-Update-Nov23/pdf/PAC\\_Item\\_09\\_Audit\\_Update\\_Nov23.pdf?m=1699875489230](https://www.eastrenfrewshire.gov.uk/media/9745/PAC-Item-09-Audit-Update-Nov23/pdf/PAC_Item_09_Audit_Update_Nov23.pdf?m=1699875489230)

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<b>Appendix</b>	1A
<b>Title</b>	Ernst & Young 2022/23 Action Plan
<b>Type</b>	Internal Audit Activity relating to the Integration Joint Board
<b>Status</b>	No changes since last reported to PAC 22.11.23

No	Finding / Risk	Grade	Recommendation	Management Action	Responsible Officer	Timing	Comments
<b>1</b>	<b>Hosted Services</b>						
	East Renfrewshire IJB hosts two services on behalf of other IJBs within the NHS Greater Glasgow and Clyde area. We noted that in practice there are no arrangements in place to document and maintain review of operational responsibilities.	Grade 2	The IJB should ensure that operational arrangements are documented and maintained for hosted services	Along with the other IJBs within NHSGGC we will review the arrangements and processes to support reporting on Hosted Services	Chief Financial Officer	31-Mar-24	Work is progressing with the Chief Financial Officers across NHS GGC in preparation for 2023/24 accounts.
<b>2</b>	<b>Medium Term Financial Plan</b>						
	We note that under the level of current financial pressures, there is a risk that the IJB's General Reserves will be exhausted during 2023/24. There is therefore a need to work with partners to develop a sustainable funding position.	Grade 1	There is an urgent need to work with partners to develop a sustainable funding position.	The current reporting to the IJB recognises the unprecedented financial challenges we are facing and that we are likely to deplete earmarked and general reserves during 2023/24. The IJB recognises the importance of the ongoing funding discussions with our partners that the Chief Officer and Chief Financial Officer are engaged in.	Chief Financial Officer	31-Mar-24	The Chief Officer and Chief Financial Officer are engaged in ongoing discussions with partners.

## Classification of recommendations

Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.

Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.



**REPORT ON AUDIT OF EMERGENCY PAYMENTS  
(SECTIONS 12 and 22)**

<u>Contents</u>	<u>Page No</u>
Introduction	1
Scope	1
General Conclusion	1-2
Findings & Recommendations	2-4
Action Plan	5-6

Chief Auditor  
MB/1197/NS  
19 January 2024

## **REPORT ON AUDIT OF EMERGENCY PAYMENTS (SECTIONS 12 and 22)**

### **1. INTRODUCTION**

As part of the Annual Audit Plan for 2023/24, an audit of Emergency Payments made under Sections 12 and 22 of the Social Work Act was carried out.

The focus of the audit is on ensuring that payments being made from Section 12 and 22 budgets meet the criteria as specified in the Social Work Act. Testing was also carried out to ensure that application forms are being completed to allow the legitimacy of payments to be verified and to ensure that they have been appropriately authorised.

At the time of the last audit it was noted that there were weaknesses in the application process with forms not being fully completed or appropriately authorised in accordance with the amount being spent. In addition to this it was found that items were being purchased using emergency payment funds when other source such as Clothing Grants and Scottish Welfare Fund were viable options.

The co-operation and assistance given to the auditor during the audit is gratefully acknowledged.

### **2.**

#### **SCOPE**

The scope of the audit was agreed with the HSCP Chief Financial Officer on 31 July 2023 and covered the following areas:

- In relation to Section 22 payments, ensure that payments have been made to cover an exceptional emergency situation and that the appropriate paperwork has been completed and authorised prior to the payment being made.
- In relation to Section 12 payments, ensure that the payment was made to an applicant who is 18 years or older and has a community care need, such as being affected by disability or are vulnerable due to mental or physical health issues or are homeless.
- checks were carried out to determine if they had satisfied the social worker that there were no other sources of income (e.g. crisis loan or DWP benefit).

Audit testing focused on amounts paid from the petty cash imprests held at Eastwood Health Centre and Barrhead Main Offices. Additional samples were taken covering payments made via purchase order, payment requests and credit cards.

This audit has been conducted in conformance with Public Sector Internal Audit Standards.

### **3.**

#### **GENERAL CONCLUSION**

The review of paperwork held at both Barrhead and Eastwood showed that whilst application forms were always available to support the payments they were not always being fully completed.

The Section 22 application forms request additional authorisation for payments in excess of £50. A review of these showed that additional approval was not always obtained.

It was also noted that some purchases are being made via credit cards held by business support at both locations and there is further work required by HSCP Finance to ensure that they are journalled to the correct ledger code. This is not always being done in a timely manner. It was also noted that there is additional paperwork being completed for such transactions that is a duplication of the paperwork already completed for the Section 22 payment.

The following recommendations are made and require to be addressed.

**4. FINDINGS AND RECOMMENDATIONS**

**4.1 Completion and authorisation of Application Forms**

A sample of Section 12 and 22 payments were taken covering amounts paid from the petty cash funds held at Barthead and Eastwood as well as a sample of purchases made via purchase orders, payment requests and the credit cards.

The sample of forms taken showed that of the 20 payments made from the Eastwood Petty Cash, six had not been fully completed, and in the 15 payments from the Barthead Petty Cash, two were found not to be fully completed. In addition to this a sample of 15 payments made via Integra, Credit Card and payment requests was taken from the Barthead records and it was noted in seven cases the forms had not been fully completed.

There was also one case at Eastwood where the form had not been signed by the Social Worker.

Within the samples taken at both Barthead and Eastwood it was noted that none of the forms had been signed by the client when they had taken receipt of cash or goods ordered. Discussions with the Business Support Teams confirmed that the requirement for a client signature had been removed during Covid restrictions and had not been reinstated. It was also noted that in some cases the form had been marked to indicate that the client does not have the capacity to sign form.

If the requirement for clients not to sign the form is to remain then the form should be updated to remove the requirement for the client to sign and a section added for the Social Worker to sign to acknowledge receipt of the cash and that this will be passed to the client.

**Recommendations**

**4.1.1 The Section 12 and 22 forms should be updated to remove the requirement for the client to sign and a section added for the Social Worker to sign a declaration that the cash will be passed to the client.**

**4.2 Reason for Use of Emergency Payment Budget**

The samples of Section 12 and 22 payments taken at each location were reviewed to ensure that they had been fully completed and the reason for the use of the emergency funds had been clearly detailed on the form.

The forms for four of the payments made from Barthead did not provide justification for the use of emergency funds and in these cases it was not possible to verify that they met the requirements of the Social Work Act.

**Recommendation**

**4.2.1 All Social Workers should be reminded of the requirement to fully complete the Section 12 and 22 forms and in particular the reason for**

***requesting access to the emergency funds to ensure the Social Work Act is being adhered to.***

#### **4.3 Credit Card Transaction Paperwork and Codings**

The paperwork reviewed as part of the audit checks highlighted that there were purchases being made via credit card. Discussion with the Business Manager confirmed that there are currently five cards covering both Barrhead and Eastwood for which they have responsibility for authorising transactions.

Three of the cards are held by Business Support and are used to purchase items either not available via the normal procurement route or are required urgently. The majority of the purchases will be made by the Business Support Team at Barrhead with the cards at Eastwood held to provide cover for absences and annual leave.

A sample of three credit card payments were taken from the Barrhead records and a further two covering Eastwood. It was noted in all cases the appropriate Section 22 paperwork had been completed and provided justification for the use of the cards as well as why the Section 22 fund should be used.

Discussions with the Business Support Team indicated that the process to be followed for using the cards is cumbersome and involves a duplication of forms being completed by the Social Worker and Business Support Team. There is a requirement to complete the usual request for funds and Section 22 form as well as paperwork associated with the use of the credit card.

Given that the request for funds form allows the Social Worker to indicate the source of the funds (e.g. Petty Cash, Credit Card, Integra, Voucher etc) there does not appear to be any requirement for a further approval to use the credit card.

The credit cards are set to default all spend to a designated ledger code (Barrhead S22 and Eastwood S29) and then adjustments will be carried out by HSCP Finance to ensure that any non Section 22 spend is journalled to the appropriate codes. To allow this to happen the Business Support Team will maintain a log of spend via the credit card and pass this to HSCP Finance periodically. The log and the ledger spend will then be compared to ensure all transactions are in the correct codes. It was noted that one of the purchases, totalling £90, in the sample had been incurred in September 2023 and was still sitting in the default code for the Eastwood Card.

It is noted that in some cases transactions are being consolidated on the log maintained by Business Support which then makes it more difficult for the Accountant to agree this to the ledger if transactions are not being shown individually.

The credit cards are contactless and are kept in the safe when not being used. The safe can be accessed by all members of the business support team. There are currently no reconciliations carried out between credit card spend per ledger, the amounts appearing on credit card statements and verification from the card holder that they recognise and were the instigator of all the transactions on their card.

#### **Recommendations**

***4.3.1 The paperwork being completed for credit card transactions should be streamlined and duplication of information removed from the process.***

**4.3.2** *Credit card transactions should be journalled to the correct codes in a timely manner to ensure that the total amount spent via the Section 22 budget is up to date.*

**4.3.3** *To assist the Accountants in journaling transactions to the correct codes, Business Support should show individual amounts on the credit card log rather than consolidating the amounts.*

**4.3.4** *A formal reconciliation of credit card spend to the business support log should be carried out monthly to ensure that all transactions can be accounted for and are valid and have been incurred by the designated card holder.*

**4.4 Applications to Scottish Welfare Fund**

Part of the application process involves the Social Worker completing a section of the form that indicates if all other sources of assistance have been applied for. In particular it is asking if an application to the Scottish Welfare Fund has been made and that all available benefits have been maximised.

It was noted that in 6 cases out of 35 this section had not been completed at all and in a further 5 cases where it had been completed it was found that the information shown was incorrect. In four of the cases where the section had been completed the Social Worker had indicated that the SWF had not been applied to when a review of the records showed that the client had been successful. In the other case, the Social Worker had indicated an application to the SWF had been refused when it had actually been paid.

**Recommendation**

**4.4.1** *All Social Workers should be reminded to complete all sections of the applications forms accurately in relation to applications to the Scottish Welfare Fund and the success of such applications.*

**68**

**4.5 Coding to the Financial Ledger**

Attempts were made to trace all of the payments in the samples covering both locations to their corresponding entries in the ledger to ensure that they had been coded accurately.

In 9 cases out of a sample size of 54 it was not possible to locate the transactions within the ledger codes indicated on the request to purchase forms. In three cases it was noted that the amounts had been re-journalled to the correct code for Section 22 payments. However, in two cases the spend has been incorrectly allocated to Criminal Justice Supplies and Services.

Within the sample of payments taken there were a number of payments being made to the same client to cover the cost of transport to allow the daughter of the client to continue to attend school. Further discussions around the appropriateness of these costs and them being allocated to the Section 22 budget confirmed that they should be re-journalled to a transport/taxi budget.

It was also noted that in one case the purchase had been made via the credit card in August 2023 and at the time of the audit had still not been re-journalled to the correct code.

**Recommendations**



**4.5.1 All Section 12 and 22 spend should be allocated to the designated ledger codes to ensure that the total spend against the budget is accurate at all times throughout the year to reduce the potential for an over spend.**

**4.5.2 All Social Workers should be reminded that ongoing support should not be provided for via Section 12 or 22 funds and that they should liaise with finance regarding the most appropriate ledger coding.**

#### 4.6 Monitoring of Vouchers

In addition to the support offered to clients via emergency payments from petty cash and goods ordered via suppliers, there are also vouchers held for use at Asda as well as various high street shops (one 4 all). These will be issued to clients to supplement the support offered via Section 12 and 22 funds.

The vouchers are held in the safe at Barrhead and the Business Support Team have devised a number of spreadsheets that record the issue of the vouchers as well as when a new supply of vouchers is purchased. Discussion with the Business Support Team confirmed that regular checks are being carried out on the number held and a full count will be done on a monthly basis.

A review of the records held showed evidence of some of these checks being recorded but this is not always done.

#### **Recommendation**

**4.6.1 The records held to support the vouchers kept in the safe should be used to demonstrate that regular checks are being carried out on the number held by adding the initials of those checking the cards and the date the check was completed.**

<b>Appendix</b>	2A
<b>Title</b>	Emergency Payments MB//NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	New

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	The Section 12 and 22 forms should be updated to remove the requirement for the client to sign and a section added for the Social Worker to sign a declaration that the cash will be passed to the client.	Forms will be amended.	Apr-24	Open	
4.2.1 (Low)	All Social Workers should be reminded of the requirement to fully complete the Section 12 and 22 forms and in particular the reason for requesting access to the emergency funds to ensure the Social Work Act is being adhered to.	A reminder will be sent to Adult Services re S12 and Children's Services re S22.	Apr-24	Open	
4.3.1 (Low)	The paperwork being completed for credit card transactions should be streamlined and duplication of information removed from the process.	A review of paperwork will be undertaken to identify where improvements to the process can be made.	Apr-24	Open	
4.3.2 (Low)	Credit card transactions should be journalled to the correct codes in a timely manner to ensure that the total amount spent via the Section 22 budget is up to date.	We will ensure journaling takes places within one month.	Apr-24	Open	
4.3.3 (Low)	To assist the Accountants in journaling transactions to the correct codes, Business Support should show individual amounts on the credit card log rather than consolidating the amounts.	Business support will detail each individual transaction on the credit card log.	Apr-24	Open	
4.3.4 (Low)	A formal reconciliation of credit card spend to the business support log should be carried out monthly to ensure that all transactions can be accounted for and are valid and have been incurred by the designated card holder.	Although monitoring takes place, a formal reconciliation does not. This will be introduced by Accountancy from April 24.	Apr-24	Open	
4.4.1 (Low)	All Social Workers should be reminded to complete all section of the applications forms accurately in relation to applications to the Scottish Welfare Fund and the success of such applications.	A reminder will be issued to Social Workers and Team Managers outlining their responsibilities.	Apr-24	Open	
4.5.1 (Low)	All Section 12 and 22 spend should be allocated to the designated ledger codes to ensure that the total spend against the budget is accurate at all times throughout the year to reduce the potential for an over spend.	A reminder will be issued.	Apr-24	Open	
4.5.2 (Low)	All Social Workers should be reminded that ongoing support should not be provided for via Section 12 or 22 funds and that they should liaise with finance regarding the most appropriate ledger coding.	A reminder will be issued to Team Managers in both Adult and Children Services.	Apr-24	Open	
4.6.1 (Low)	The records held to support the vouchers kept in the safe should be used to demonstrate that regular checks are being carried out on the number held by adding the initials of those checking the cards and the date the check was completed.	Staff undertaking checks will date and initial records moving forward.	Apr-24	Open	



<b>Appendix</b>	2B
<b>Title</b>	Thornliebank Resource Centre MB/1192/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC 22.11.23:- 4.4.1 now considered closed 4.4.2 now considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	All future claims for reimbursement forms should be fully completed with all transactions dated and a description of what has been purchased should be provided.	Staff have been reminded of Council procedure. If full receipts not available full spend will be documented on petty cash voucher form.	31-Aug-23	Considered closed (pending verification from internal audit)	
4.2.1 (Low)	All employees should be instructed that receipts must not be split to avoid breaching the limit set for individual items of expenditure.	Introduction of purchase cards in June 2023 has stopped this practice from happening.	N/A	Considered closed (pending verification from internal audit)	
4.2.2 (Low)	All future purchases should be on minor items of expenditure and not used for items that should be procured via the purchasing system.	As above. Appropriate use of procurement procedures enforced with staff.	31-Aug-23	Considered closed (pending verification from internal audit)	
4.3.1 (Low)	Management should review the imprest and reduce the amount held to a more appropriate level.	The imprest has been reviewed and it has been agreed this will reduce to £350. Arrangements being made to make withdrawal and deposit to ERC collection hall.	31-Oct-23	Considered closed (pending verification from internal audit)	£450 was deposited to the collection hall on 4th October 2023, reducing the imprest balance to £350
4.4.1 (High)	Management must ensure that all paperwork required by the Maximising Attendance guidance is completed and uploaded to iTrent as evidence of compliance.	iTrent and Information at Work refresher training to be undertaken by all staff responsible for managing attendance. Training sessions have been arranged with HR	31-Oct-23	Considered closed (pending verification from internal audit)	Community Pathways staff have attended the lunch and learn training sessions facilitated by HR.
4.4.2 (Med)	It is essential that Maximising Attendance guidance is fully adhered to and Return to Work and Absence Review meetings are held in every applicable case.	As per 4.4.1	31-Oct-23	Considered closed (pending verification from internal audit)	As above
4.5.1 (Med)	Management should engage with HSCP Finance to determine the best course of action for the income generated as part of the pop up café to allow the level of cash being held to be reduced to a more appropriate level.	Funds are now being paid into the Brew Crew account as donations as agreed with HSCP Finance.	31-Aug-23	Considered closed (pending verification from internal audit)	

4.6.1 (Low)	The Business Support Team should review the record cards held and ensure that they are all accurate in relation to card information.	Business support have been instructed to review all record cards.	31-Aug-23	Considered closed (pending verification from internal audit)	
4.6.2 (Med)	The Business Support Team should carry out periodic checks on the cards to ensure that all receipts have been submitted and that all transactions are appearing on the monthly statements. In addition a check should be carried out that all transactions on the monthly statements are shown on the record cards.	Procedures have been amended to reflect these recommendations	31-Aug-23	Considered closed (pending verification from internal audit)	
4.6.3 (Low)	A column should be added to the record of expense form for the worker to add the name of the client and activity being undertaken to improve transparency of card use.	P numbers will be added to the record of expense form.	31-Oct-23	Considered closed (pending verification from internal audit)	This has been added to the record of expense
4.7.1 (Med)	A system of regular checks should be implemented by management to ensure that receipts are being received and uploaded and that expenditure being incurred is appropriate for the needs of the service.	As per 4.6.2	31-Aug-23	Considered closed (pending verification from internal audit)	
4.7.2 (Med)	Management should carry out reviews of the monthly statements for each of the cardholders.	As per 4.6.2	31-Aug-23	Considered closed (pending verification from internal audit)	
4.7.3 (Med)	The record cards held for each cardholder should be amended to allow for management to initial or sign that they have carried out a review of receipts and statements.	As per 4.6.2	31-Aug-23	Considered closed (pending verification from internal audit)	

<b>Appendix</b>	2C
<b>Title</b>	Debtors MB/1188/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC 22.11.2023 All recommendations considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.5.1 (High)	All Managers should be instructed that they must notify the system administrator immediately of all leavers to allow system access to be removed promptly.	We will remind staff of the various actions to be taken when processing a leaver.	31-Aug-23	Considered Closed (Pending verification by internal audit)	An integra system alert was sent to all integra users. We have also circulated to our Extended SMT to ensure that managers are aware of the process and steps to take.

<b>Appendix</b>	2D
<b>Title</b>	Self-Directed Support – Direct Payments MB/1171/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC 22.11.2023

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	The financial review of direct payments should be completed as soon as possible.	Already under way. This will be done in a phased approach to manage workload	30-Jun-23	Open	All direct payment recipients have been contacted for a financial review. Information received has been scanned onto carefirst and social work managers directed to review where appropriate. Reminders were sent to those who didn't respond in August 2023. This review work is ongoing and will sit alongside reviews under the Supporting People Framework. Cases where we have had no response have been referred to operational management to follow up
4.1.2 (High)	The HSCP management should ensure going forward, that all direct payment service users have provided receipts to support expenditure and that any unspent monies are recovered on an annual basis.	We will follow the CIPFA and Scottish Government guidance, which exempts some small spends etc. It is sometimes obvious from bank statements what spend is being incurred therefore receipts are not necessary. We will, however, implement a risk-based assessed approach to financial monitoring based on care package cost and previous history. Agreed that unspent monies should be recovered annually, in conjunction with a review by operational staff.	30 June 23 then ongoing	Open	As above. Balances are being highlighted to care managers and recovery of unspent funds will follow review.
4.1.3 (Med)	Consideration should be given to reviewing the full years bank statements for each service user to ensure that the review is comprehensive and provides appropriate assurance regarding the use of public funds.	All users should receive a financial review, however this should be in line with CIPFA and Scottish Government guidance.	31-Mar-24	Open	Where there is evidence of inappropriate spending, full receipts will be asked for.

<b>Appendix</b>	2E
<b>Title</b>	Ordering and Certification MB/1178/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC 22.11.2023 All recommendations considered closed



Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Med)	All Directors should instruct employees with responsibility for ordering to ensure that approved suppliers are being used.	We will issue a reminder to all employees responsible for ordering	28-Feb-23	Considered Closed (Pending verification by internal audit)	Email issued to Business Managers to cascade to those staff who process orders on Integra
4.1.2 (Med)	All departments should monitor spend against suppliers and where thresholds have been breached the appropriate contract route should be followed to ensure best value is being achieved.	Commissioning liaise with procurement regarding best value. Tolerance is managed in relation to social care agency spend to meet service requirements.	Ongoing	Considered Closed (Pending verification by internal audit)	Process established with Commissioning and Procurement to identify and action breached thresholds if applicable
4.1.3 (Med)	Departments should ensure that contracts are reviewed to ensure that they are not allowed to expire and liaise with Procurement to allow appropriate action to be taken.	Commissioning have regular meetings with services and procurement to oversee contracts.	Ongoing	Considered Closed (Pending verification by internal audit)	Process in place with Commissioning and services to monitor contracts. Commissioning and procurement have process in place to review new and existing contracts.
4.4.1 (Low)	All Directors should instruct employees with responsibility for ordering to ensure that the appropriate reference is added to the order to evidence that a contract is being used for the purchases.	We will issue a reminder to all employees responsible for ordering as per 4.1.1	28-Feb-23	Considered Closed (Pending verification by internal audit)	As per 4.1.1 - Email issued to Business Managers to cascade to those staff who process orders on Integra including SOP for Purchase Order Entry

<b>Appendix</b>	2F
<b>Title</b>	Follow-up of Business Operations and Partnerships Department Audits MB/1177/MB
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC 22.11.2023: 4.6.1 note updated

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.5.1 (Med)	<p>Robust checks should be carried out by departments to ensure that the inventory records are accurate and that:</p> <ul style="list-style-type: none"> <li>• the assigned user details are accurate, up to date and only include names of current employees.</li> <li>• individual users do not have more than one mobile or one laptop</li> <li>• clarification is provided to ICT promptly of any devices on the lists which are no longer needed or which need to be re-assigned to a different employee</li> <li>• clarification is provided to ICT of the reasons for devices where a named employee is not assigned to it. (e.g. pool phone) and this should be noted on the inventory.</li> </ul>	<p>A full review of this year's inventories will be undertaken to ensure each point has been addressed.</p>	Mar-23	Considered closed (pending verification)	<p>Laptops and mobile phones were included in a central HSCP inventory for 2022. These have now been included within service inventories for 2023.</p> <p>Business Managers have been asked to coordinate this across service areas. In addition a reminder was included in the Staff Bulletin that staff must notify when laptops are switched.</p>

<p>4.6.1 (Med)</p>	<p>Reports should be reviewed to ensure that only minimal SIM packages are provided for each employee and that employees are advised to return to work from council premises if they do not have adequate home broadband to meet work requirements.</p>	<p>We will continue to review billing and address high users on an individual basis, with regular overview reports to SMT</p>	<p>Dec-22</p>	<p>Open</p>	<p>A review of equipment was undertaken and staff who did not require smart phones with email access have been swapped to call only plans. Mobile and laptop sims have also been reviewed to verify current users and a number of contracts cancelled. Reminders have also been issued regarding data usage along with guidance for checking this. Changes to the Council vodaphone contract has also reduced costs. Exception reporting is followed up on if usage is outside limits.</p>
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<b>Appendix</b>	2G
<b>Title</b>	Barrhead Centre MB/1173/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC 22.11.2023: 4.3.1 now considered closed 4.7.1 note updated

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	Expenditure incurred should be recorded as one entry on the petty cash claim and not split across multiple entries.	We are currently trialling prepaid cards with 8 members of staff and will review this by end of year. If successful this will be rolled out and will negate the need for frequent/high amount petty cash. Any residual use of petty cash will be within policy.	30-Nov-22	Considered Closed (pending verification by internal audit)	Prepaid cards rolled out to all staff (June 2023). There is no need for petty cash to exceed the £25 limit.
4.1.2 (Low)	If the expenditure incurred from petty cash is regularly exceeding the £25 limit the Chief Financial Officer or Chief Accountant should be asked to approve an increase in the limit.	As above, the roll-out of prepaid cards should reduce the need for use of petty cash. However we will undertake a full review of petty cash activity and the volume of expenditure over £25. Should an increase be required, this will be submitted by the Service Manager. Other non-cash options will also be considered.	30-Nov-22	Considered Closed (pending verification by internal audit)	As above
4.2.1 (High)	The Learning Disability Manager should ensure that the appropriate action is taken to ensure that bank signatories for the petty cash imprest are updated and access is gained to the account.	Contact will be made with bank to ensure current signatories are added and those that are obsolete deleted	30-Nov-22	Considered Closed (pending verification by internal audit)	The petty cash account signatories have now been updated and the service is able to access the account
4.2.2 (Med)	A full review of bank accounts and the number of signatories should be carried out to ensure access is not at risk of being lost.	A review will be undertaken by the Service Manager and the process to support will be refreshed.	30-Nov-22	Considered Closed (pending verification by internal audit)	Review undertaken Dec 2022. Signatories have now been updated as per 4.2.1 above
4.3.1 (Med)	The Business Support Assistant should ensure that all bank statements are available for review and that they are being received from the bank to allow for monthly reconciliations to be completed.	Business support will ensure process for storing bank statements is in place.	30-Nov-22	Considered Closed (pending verification by internal audit)	Statements are filed and stored at Barrhead Centre and the bank has updated address details to ensure all future statements are sent to Barrhead Centre direct rather than being re-routed via internal mail.

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.4.1 (Low)	The Accountancy Manager should ensure that appropriate action is taken to process the emergency imprest claims to the financial ledger and the VAT elements are coded to allow subsequent inclusion in claims to HMRC.	The accountancy team are reviewing this and we aim to have VAT adjustment in place by the end of the calendar year.	31-Dec-22	Considered Closed (pending verification by internal audit)	Journal entry to correct miscoding actioned.
4.5.1 (Low)	All record cards should be reviewed to ensure that appropriate information such as national insurance numbers and continuous service date are recorded.	All paper copy record cards will be reviewed and updated whilst we explore options for online system.	30-Nov-22	Considered Closed (pending verification by internal audit)	Review of record cards completed 14.11.22
4.6.1 (Low)	A review of the attendance record cards should be carried out for all periods of absence recorded and a check completed to ensure supporting documentation is held for all periods of absence.	As above.	30-Nov-22	Considered Closed (pending verification by internal audit)	As above

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.7.1 (High)	A full review of the funds held for client activities should be carried out and efforts made to ensure that these clearly show the amounts being held.	We have agreed that Voluntary Action will manage these independent funds and are in the process of transfer.	31-Mar-23	Open	A service user committee is being established by Voluntary Action East Renfrewshire (VAER) who will provide support around management of bank accounts. Service users have been identified to be new signatories HSCP Day Opportunities staff will have oversight of this to ensure spend is appropriate to the need to the relevant project. All funds have now been transferred to SS account, however account signatories are still in the process of being updated (Jan24). Once this is complete, there will be no ERC signatories and the account will be managed and audited by VAER
4.7.2 (High)	A clearer audit trail needs to be established so there is a clear link between the bank amounts and the balances held in each of the group spreadsheets.	Will be included as part of the transfer to Voluntary Action. In the meantime transaction analysis will be maintained.	31-Mar-23	Open	As above. Transaction analysis continues in the meantime
4.7.3 (Med)	A column which calculates the running balance on a daily basis should be added to the spreadsheets used to record transactions for each of these groups.	A column to calculate the running balance will be added to the spreadsheet, however these will no longer be required once the funds transfer to Voluntary Action.	31-Mar-23	Open	As above. In the meantime, a column to calculate running balance has been added as requested.



<b>Appendix</b>	2H
<b>Title</b>	Follow-up of HSCP Audits MB/1168/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC 22.11.2023 8.3.2 now considered closed

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	Action is required by operational managers to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. Operational managers should prioritise checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate.	A new report will be developed following the imminent finance restructure which will allow time to allocate to this task. This will be circulated to operational managers with instruction on approval process.	31-Jan-23	Open	A report has been developed for managers to show varies to costs to assist with reviewing Service Agreements and amending where appropriate. This commenced June 2023 and will be issued monthly going forward
4.1.2 (High)	A positive response should be obtained by the Finance Team from each operational manager regarding review and approval of vary reports to ensure that each case is addressed and the manager is confirming an awareness of the differences and any required actions. This could be combined with the quarterly client verification check (which covers existence of client, commitment value and provider) and signed off within budget monitoring to avoid numerous verification checks.	Once the new report has been developed, quarterly meetings will be re-established with operational managers to review.	31-Mar-23	Open	As above. Quarterly meetings will be scheduled which will confirm varies based on the new report. It should be noted that timings of reviews may also be determined by the Supporting People Framework.
4.2.1 (Low)	A review of the uprating process for non-framework service agreements should take place to address the processing of varies where a rate has been approved to be paid but needs to be updated on a service agreement. Service agreements should be identified and subject to independent review and update prior to processing the next period invoice.	The contracts team will continue to work with all non-framework providers to obtain new rates. The timeframe for change in rates is dependent on a number of factors. Opening rates for the financial year will be confirmed in April however there will be changes throughout the year.  On receipt of new rates these will be passed to CareFirst to update the system.	30-Apr-23	Open	A report has been developed to highlight rates that need updating on CareFirst. The new centralised approach will amend Service Agreements where appropriate (with operational managers separately approving) and will liaise with the commissioning team as required. Given operational capacity challenges we expect to complete a full review by end September 2023.

4.2.2 (Med)	Housekeeping checks should be implemented ensuring that all of the adjustments processed that are intended to be offset at a later date are actually matched up and cleared.	Invoice processors now regularly complete a tidy action for their allocated providers, ensuring any un-invoiced periods are promptly raised with the provider. Given the dynamics of care package profiles and actual spend there are a large volume of varies which are often not significant. Due to staff turnover the central updating of service agreements, which will ensure accurate information is recorded on the system, was unable to be progressed however this will be prioritised once the new Business Support Assistance is in place.	31-Mar-23	Open	Work is ongoing. New Business Support Assistant in post and has undertaken service agreement training. Housekeeping checks will be saved and reviewed by the Senior Finance Support Officer on a quarterly basis to identify if further action needs to take place. Capacity issues within the finance team have meant this work was delayed until 31st October 2023, however long term absence continues.
4.3.1 (Med)	Operational Managers should be reminded that service agreements must be authorised as a priority to avoid backlogs in payments	Reminders have been issued however another reminder will be issued to operational managers.  Managers receive a weekly report detailing service agreements awaiting authorisation.	30-Nov-22	Considered Closed (pending verification by internal audit)	Reminder has been issued
4.3.2 (High)	Social workers should be instructed that updating the CareFirst system is essential and that this must be done before the service agreement commences where possible.	A reminder will be issued however it is not always possible to have service agreements in advance, for instance if care has to arranged in an emergency situation or when care has been put in place pending assessment process.	30-Nov-22	Considered Closed (pending verification by internal audit)	Reminder has been issued
4.4.1 (High)	Details of the risk based approach used to identify the care packages which are prioritised for an annual review should be documented and approved by the IJB.	The majority of reviews have been undertaken. A policy will be developed through our clinical and care governance group outlining our approach to reviews and will be shared with IJB	31-Mar-23	Considered Closed (pending verification by internal audit)	The original comment predated the Supporting People Framework which was approved by the IJB in March 2023 Guidance has been developed which underpins the new Framework.

4.4.2 (Med)	Operational Managers need to review and prioritise cases to ensure that those most likely to have changed are addressed first	As above	31-Mar-23	Considered Closed (pending verification by internal audit)	As above. Operational managers are currently taking forward reviews on a risk and needs basis. This is further underpinned by the new Supporting People Framework.
6.1.1 (Med)	All Social Workers and Managers should be reminded of the requirement to ensure that all application forms are correctly authorised by the required officers.	During the pandemic approvals were agreed via email. Going forward either wet signatures or email approval will be appended to all applications. The procedure will be reviewed and agreed with internal audit.	30-Nov-22	Closed (pending verification by internal audit)	All forms up to £50 will have authorised by TM (GR12) and any requests above £50 will be authorised by SM GR15 or above. Email authorisation will be appended where it is not possible to obtain physical
7.1.1	Consideration should be given to amending the policy and procedures to state that places on the play-scheme will be prioritised on an assessment of need and any overdue debt will not be taken account of when allocating places.	The policy will be reviewed	30-Nov-22	Open	Over the next year Inclusive Support will be part of a wider review. A team manager has been appointed to undertake this review, and consideration will be given to both charging policy and redesign of services during this review. There was no charge for the service during the pandemic - all places were allocated free of charge.
7.2.1 (Low)	Proof of closure of the Kirkton Bank Account should be provided to audit	We will contact the Bank to obtain proof of closure	30-Nov-22	Considered Closed (pending verification by internal audit)	Confirmation of closure received from bank

7.3.1	Evidence that procedures covering payment of discretionary monies to carers are available and have been distributed to all staff in order that they are aware of typical examples of where discretionary payments may be made and improve consistency between cases should be provided to audit.	Procedures have been reviewed and will be re-issued following final approval by Senior Management.	30-Nov-22	Considered Closed (pending verification from internal audit)	Reviewed policy for both Kinship and Fostering discretionary payments. This has been shared with relevant staff
7.4.1 (Low)	The disposal of inventory forms should be signed by a manager/supervisor for all disposals.	We will ensure all disposal forms are signed for the appropriate Business Manager for each area.	31-Mar-23	Considered Closed (pending verification by internal audit)	Business Managers are responsible for inventories for their service areas and will ensure they sign any disposal forms. A reminder has been issued to this effect.
8.1.1 (Low)	Management should ensure that the imprest named Bonnyton Resource Centre is returned if it is no longer required for Day Services.	We may require this for Day Service when re-established however we will undertake a full review of all accounts	31-Mar-23	Closed (pending verification by internal audit)	The imprest account has been closed and funds returned.
8.3.1 (Med)	The bank signatories for the petty cash bank account should be reviewed and appropriate action taken to ensure that all accounts can continue to be accessed.	We will arrange for additional signatories for account when staff available on shift	30-Nov-22	Closed (pending verification by internal audit)	Bank signatories have been updated and there are now 8 signatories on the account to allow for continual access.
8.3.2 (Med)	Proof that the Independent Funds bank account has been closed should be provided to audit. A final bank statement or confirmation of closure letter from the bank would be appropriate.	We will contact the Bank to obtain proof of closure.	30-Nov-22	Closed (pending verification by internal audit)	Proof of account closure has been provided by the bank.

8.4.1 (Med)	Management should carry out a review of all cash held at the location and take appropriate action to ensure that levels of cash held are minimal and only required for operational purposes.	A review will be undertaken.	31-Dec-22	Considered Closed (pending verification by internal audit)	Review completed January 2023 and level of cash held has decreased.
9.1.1 (Med)	The frequency of which carers support plans are reviewed should be documented and evidence of the review and the outcome should be recorded on the CareFirst system or the system and documents maintained by the Carers Centre.	<p>Assessment and Review of Adult Carer Support Plans (ACSP) has now been incorporated into the wider assessment and process working group. The group have produced a combined assessment template, incorporating the outcomes assessment and the individual budget calculator, this also reflect engagement with the carer and discussion of the ACSP. Work is underway to link recording and referrals to the carers centre through carefirst to support compliance and improve reporting.</p> <p>The draft assessment was tested by Social Workers across adult services in the month of October. Analysis of this testing will be used to improve the assessment template before it is presented to the wider adults' services team for comment and implementation. Once agreed the assessment template will be used to develop a review template and support review of the ACSP in partnership with the carers centre.</p>	31-Mar-23	Considered Closed (pending verification by internal audit)	<p>New ACSP process in place from May 23. Screening Group review all ACSP's with review dates agreed and recorded on Carefirst.</p> <p>All existing ACSP's not reviewed within the last 6 months will be prioritised for a review and if required, future review dates will be agreed and recorded on Carefirst using new process</p>

9.1.2 (Low)	Officers should be instructed not to enter the date of the original ASCP as the review date on the CareFirst system. The review date should be set in accordance with the documented frequency.	<p>HSCP ACSPs have review date set by allocated worker on Carefirst and review is recorded on Carefirst</p> <p>HSCP Carers 'Tracker' linked to Cared-for person's review will ensure each carer receiving a service has their outcomes reviewed and this is recorded in tracker</p> <p>A reminder will be issued regarding review dates, and will be supported by ongoing awareness raising (both informal communication and formal training) on ACSP process</p>	30-Nov-22	Considered Closed (pending verification by internal audit)	<p>New screening group will set the review date and record on carefirst</p> <p>Carers Newsletters being developed for staff to provide information on the role of the new Carers Lead, Carers Centre and Strategy as well as the ACSP process. The first newsletter was issued in June and is available <a href="#">here</a></p>
9.1.3 (Med)	A system must be put in place to evidence that all carers recorded on the CareFirst system or within the Carers Centre records have been offered an ACSP in accordance with the Carers Eligibility Framework.	<p>Work is underway to link recording and referrals to the carers centre through carefirst to support compliance and improve reporting.</p> <p>Every carer newly referred to Carers Centre is offered an ACSP (400 in past year). The Carers Centre are installing a new management information system in January 2023 which will significantly improve data capture and reporting</p>	31-Mar-23	Closed (pending verification by internal audit)	<p>The Carers Centre has the delegated authority on behalf of the HSCP to offer carers an Adult Carer Support plan and to complete the plan should the carer agree. The offer and plan is recorded on the Carers' Centre's management information system.</p> <p>Support plans that meet the HSCP eligibility framework for support are recorded on Carefirst with a review date set at the time resources and support being agreed.</p>

<b>Appendix</b>	21
<b>Title</b>	Fostering, Adoption and Kinship Care MB/1154/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC 22.11.2023 All recommendations considered closed



Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
1.1.1 (Low)	Procedures covering payment of discretionary monies to carers should be produced and distributed to all relevant staff in order that they are aware of typical examples of where discretionary payments may be made.	By their nature discretionary payments are based on the individual and specific needs of children in placement. Therefore payments are unique and not typical. This is consistent with the authority's statutory corporate parenting duty. Clarification of the approval process will be re-issued to managers as a reminder and will confirm the requirement of additional Head of Service sign off if a payment is above a value of £10,000.	Aug-22	Considered closed (pending verification by internal audit)	As per HSCP Follow-up Audit MB1168FM - 7.3.1 - Reviewed policy for both Kinship and Fostering discretionary payments. This has been shared with relevant staff
1.1.2 (Low)	A Standard Operating Procedure should be created and issued to all relevant staff documenting the steps involved from the start to end of a placement in care.	We do agree a procedure should be used and the existing CareFirst guidance documents the steps from the start to end of a placement. The CareFirst Guidance will be re-issued to staff.	Aug-22	Considered closed (pending verification by internal audit)	Carefirst guidance shared with internal audit 19.05.2022
1.2.1 (Low)	An annual report should be presented and approved by the IJB detailing the carer rates to be paid for within each financial year.	Either a specific report will be issued or this will be incorporated into the budget or revenue monitoring report depending on timing. The annual budget report to the IJB allows for budget increases for allowances.	Sep-22	Considered closed (pending verification by internal audit)	A paper detailing rates was presented and agreed at the IJB in August 2023

<b>Appendix</b>	2J
<b>Title</b>	Payroll MB/1151/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC 22.11.2023 All recommendations considered closed

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (High)	Line managers must ensure that the online leavers form is fully completed and submitted in advance of the employee leaving.	A reminder will be issued to Managers. We have requested from HR colleagues whether a compliance report can be produced.	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022. System only able to report on who forms have been completed for.
4.3.2 (Med)	Line managers must ensure that the Exit Procedures Leavers Checklist is actioned and saved to Information at Work for all leavers.	As above	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022. System unable to generate reports
4.4.1 (Med)	Line managers must ensure that all employees on 35 hours contracts or part-time contracts have worked 37 hours in the week before overtime at time and a half can be claimed.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.4.2 (Med)	Line managers must ensure that care is taken to look at overtime claimed according to the week in which it was worked to ensure that the correct rate of pay is claimed.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.4.3 (Low)	Line managers must ensure that where an employee at grade 10 or above is claiming overtime that the claim is authorised by an employee at grade 18 or above. Consideration must also be given to whether an overtime payment is appropriate or whether time off in lieu at plain time is more appropriate.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022

4.5.1 (Low)	Double time should only ever be paid for hours worked on a public holiday and there should be no exceptions to this policy.	The example quoted in the report was an exceptional circumstance in an unprecedented pandemic situation and this was agreed to ensure capacity to safely deliver services and protect our residents. The authorising manager has now left however this was discussed with trade unions at the time and steps put in place to ensure it would not happen again.	N/A		
4.10.1 (Low)	Line managers should be reminded of the managing absence policy and their responsibilities as managers.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.10.2 (Low)	Line managers must ensure that all absence documentation is filed in the appropriate manner promptly.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022